

**Illinois Department of Revenue
Regulations**

Title 86 Part 630 Section 630.101 Nature and Rate of the County Water Commission Retailers' Occupation Tax

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 630
COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX**

Section 630.101 Nature and Rate of the County Water Commission Retailers' Occupation Tax

a) Authority to Impose Tax

The Board of Commissioners of a County Water Commission is authorized to impose a County Water Commission Retailers' Occupation Tax upon all persons engaged in the business of selling tangible personal property at retail in the territory of the Commission as defined in Section 2 of the Water Commission Act of 1985 (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 252), at a rate of 1/4% of the gross receipts from such sales made in the course of such business within the territory. Presently, the County Water Commission Retailers' Occupation Tax is only imposed by the DuPage Water Commission and no other Commission has the authority.

b) Passing on the Tax

The legal incidence of the County Water Commission Retailers' Occupation Tax is on the seller. Nevertheless, the General Assembly has authorized persons subject to this tax to reimburse themselves for their seller's County Water Commission Retailers' Occupation Tax liability by separately stating such tax as an additional charge, which charge may be stated in combination, in a single amount, with the State tax which sellers are required to collect under the Use Tax Act (Ill. Rev. Stat. 1989, ch. 120, par. 439 et seq.) and the additional charge authorized under the provisions of the Non-Home Rule Municipal Retailers' Occupation Tax, the Home Rule Municipal Retailers' Occupation Tax, the Home Rule County Retailers' Occupation Tax and the Regional Transportation Authority Retailers' Occupation Tax pursuant to such bracket schedules as the Department of Revenue (Department) may prescribe. (See 86 Ill. Adm. Code 150. Table A)

c) Exclusion from Gross Receipts

Any amount added to the selling price of tangible personal property by the seller because of a County Water Commission Retailers' Occupation Tax or because of the Retailers' Occupation Tax, Use Tax, Non-Home Rule -Municipal Retailers' Occupation Tax, Home Rule Municipal Retailers' Occupation Tax, Home Rule County Retailers' Occupation Tax and the Regional Transportation Authority Retailers' Occupation Tax and collected from the

purchaser, shall not be regarded as a part of the seller's gross receipts that are subject to such County Water Commission Retailers' Occupation Tax.

d) Ordinance Imposing Tax

Any ordinance imposing a County Water Commission Retailers' Occupation Tax or effecting a change in the rate thereof shall be effective on the first day of the calendar month next following the publication of such ordinance in a newspaper of general circulation in the territory and the filing of a certified copy of such ordinance with the State Department of Revenue, whereupon the Department of Revenue shall proceed to administer and enforce Section 4 of the County Water Commission Act of 1985 (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 254) on behalf of the County Water Commission as of the effective date of the ordinance.

(Source: Amended at 15 Ill. Reg. 5762, effective April 5, 1991)